



**Government of India**  
**Office of the Commissioner of Central Excise**  
**Kolkata – VII Commissionerate, Bamboovilla, 5th Floor**  
**169, A. J. C. Bose Road**  
**Kolkata - 700 014**

**Central Excise Trade Notice No. 16/CE/TECH/KOL-VII/2007**

Dated 4th May, 2007

**Accounting of Collection of “Secondary & Higher Education Cess”**

Attention of trade, field formations and public in general is invited to the fact that new “Secondary and Higher Education Cess” @1% has been levied on all excisable goods, imported goods & taxable services in the Union Budget-2007. The matter has been taken up with CGA’s office by the Office of the Pr. Chief Controller of Accounts, Central Board of Excise and Customs for opening of new Head of Accounts. Pending opening of new Heads of Accounts which will take time, the duty being deposited by the assesseees may be accounted for the present under Sub-Head/Minor-Head of Accounts “Receipt Awaiting Transfer” to other Minor Head etc.” under Major Head 0037-Customs/0038-Union Excise Duty/0044-Service Tax. The amount kept under RAT would be transferred to the new Head of Account as and when opened by CGA’s office.

The details of the Minor Head of Accounts-RAT are as follows :

<i>Head of Accounts</i>	<i>Description</i>	<i>Serial Code No.</i>	<i>SCCD Code No.</i>
00370080001	Minor Head-Receipt Awaiting Transfer to other Minor Heads etc.	00370034	111
003860500	Minor Head-Receipt Awaiting Transfer to other Minor Heads etc.	00380086	119
004400500	Minor Head-Receipt Awaiting Transfer to other Minor Heads etc.	00440252	119

Sd/-  
(S. B. MISHRA)  
Commissioner  
Central Excise  
Kolkata-VII Commissionerate